

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 3:21-cv-11059-RHC-
	)	APP
v.	)	
	)	
Estate of ALBERT CHICOREL, and	)	
RICHARD BEHAR, as	)	
personal representative of the Estate of	)	
ALBERT CHICOREL,	)	
and CHICOREL LYON, LLC,	)	
	)	
Defendants.	)	

**AGREED JUDGMENT**

With the agreement of Plaintiff United States of America and Defendants Estate of Albert Chicorel and Richard Behar (sued in his capacity as personal representative of the Estate of Albert Chicorel) (collectively, “the parties”), it is **HEREBY ORDERED, ADJUDGED, and DECREED** as follows:

1. In the event that any real property owned by or held in the name of Chicorel Lyon, LLC, or any non-ownership interest in real property held by Chicorel Lyon, LLC, is sold, the portion of the proceeds of sale attributable to the Estate of Albert Chicorel’s 50% interest in Chicorel Lyon, LLC, will be paid to the United States to be applied to Albert Chicorel’s unpaid federal income tax liabilities.

2. The Estate of Albert Chicorel will remain the owner of the 50% interest in Chicorel Lyon, LLC, after entry of judgment in this case, but the United States retains the right to bring a future complaint, pursuant to 26 U.S.C. § 7403, to enforce federal tax liens against that interest.

3. The Estate of Albert Chicorel retains any rights it has under Michigan law, if any, to object to any sale of the LLC's property, though it must provide the United States with notice of any lawsuit it files objecting to such sale.

4. The United States retains any rights that it has, if any, to object to any sale of the LLC's property, or to object to any objection filed by the Estate challenging the sale.

5. All parties shall bear their own costs relating to this action, including attorney's fees.

Dated: July 23, 2021

s/Robert H. Cleland  
Hon. Robert H. Cleland  
U.S. DISTRICT JUDGE

For the United States of America:

For Estate of Albert Chicorel &  
Richard Behar:

/s/Bradley A. Sarnell  
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/s/Steven G. Cohen (with consent)  
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